

STATE OF HAWAII — DEPARTMENT OF TAXATION
**INSTRUCTIONS FOR AMENDED
GENERAL EXCISE/USE TAX RETURNS**

**WHEN TO USE AN AMENDED
GENERAL EXCISE/USE TAX RETURN**

Amended General Excise/Use Tax Returns are used to correct previously filed returns which contain errors.

The Amended Periodic General Excise/Use Tax Return Form G-54, is used to correct a previously filed General Excise/Use Tax Return, Form G-45. Do **NOT** use this form if the General Excise/Use Tax Annual Return and Reconciliation, Form G-49, has already been filed for the tax year.

The Amended General Excise/Use Tax Annual Return and Reconciliation, Form G-55, is used to correct a previously filed General Excise/Use Tax Annual Return and Reconciliation, Form G-49. It is **NOT** necessary to amend both the periodic and annual returns previously filed.

GENERAL INSTRUCTIONS

1. Enter the period and/or year which is being amended, your name as it appears on your general excise tax license, and your identification number in the spaces provided.
2. Follow the line-by-line instructions for completing the returns below.
3. The return must be signed by the individual taxpayer, partner or member, corporate officer, or other individual authorized to sign tax returns on behalf of the taxpayer.
4. Attach a check payable to the "Hawaii State Tax Collector" if any amounts are due.
5. Submit the completed return to the district office with which the original return was filed. Mailing addresses are provided at the end of these instructions.

IMPORTANT: MAKE SURE TO KEEP A COPY OF THE COMPLETED AMENDED RETURN FOR YOUR RECORDS.

LINE BY LINE INSTRUCTIONS — FORM G-54

1. Enter on lines 1 through 19 the correct amounts of values, gross proceeds, or gross income (column a), exemptions/deductions (column b), taxable income (column c), and taxes due (column d) which should have been reported on the original periodic general excise tax return. Entries which were correctly reported on the original return also must be entered on the appropriate line(s). Failure to do so will result in a change from the correct amount to -0-.
2. Enter on line 20 the amounts of any penalty and/or interest assessed as of the date the amended return is filed. Penalty and interest are generally assessed because the original return was filed after the filing deadline or because the taxes due were not paid in full by the filing deadline.
3. Add lines 19 and 20 and enter the total on line 21.
4. Enter on lines 22 through 24 the amounts of any taxes, additional assessments, and penalty and/or interest paid for the period. Include payments made with the original return as well as any supplemental payments made after the original return was filed. REMINDER: Any payment made first offsets any interest due, then penalty, then tax due.
5. Add lines 22 through 24 and enter the total on line 25.
6. If line 25 is larger than line 21, subtract line 21 from line 25 and enter the result on line 26. This is the amount of credit to be refunded.
7. If line 21 is larger than line 25, subtract line 25 from line 21 and enter the result on line 27.
8. If the amended return is being filed after the due date of the original return, and if there is an amount entered on line 27, enter on line 28 the amounts of any penalty and/or interest now due.

9. Add lines 27 and 28 and enter the total on line 29.
10. Enter on line 30 the amount of any payment being made with the amended return.
11. If any exemptions/deductions are claimed in column b of lines 1 through 18, complete the reverse side of the amended return. The amount and type of exemptions/deductions claimed must be individually listed even if reported correctly on the original return filed.
12. Enter the total of all exemptions/deductions reported on the reverse side of the amended return on line 31.

LINE-BY LINE INSTRUCTIONS — FORM G-55

1. Enter on lines 1 through 19 the correct amounts of values, gross proceeds, or gross income (column a), exemptions/deductions (column b), taxable income (column c), and taxes due (column d) which should have been reported on the original periodic general excise tax return. Entries which were correctly reported on the original return also must be entered on the appropriate line(s). Failure to do so will result in a change from the correct amount to -0-.
2. Enter on line 20 the amounts of any penalty and/or interest assessed as of the date the amended return is filed. Penalty and interest are generally assessed because the original returns were filed after the filing deadline or because the taxes due were not paid in full by the filing deadline.
3. Add lines 19 and 20 and enter the total on line 21.
4. Enter on lines 22 through 24 the amounts of any taxes, additional assessments, and penalty and/or interest paid for the period. Include payments made with the original periodic and annual returns as well as any supplemental payments made after they were filed. REMINDER: Any payment made first offsets any interest due, then penalty, then taxes due.
5. Add lines 22 through 24 and enter the total on line 25.
6. Enter credit claimed on the original annual return on line 26.
7. Subtract line 26 from line 25 and enter the result on line 27.
8. If line 27 is larger than line 21, subtract line 21 from line 27 and enter the result on line 28.
9. If line 21 is larger than line 27, subtract line 27 from line 21 and enter the result on line 29.
10. If the amended return is being filed after the due date of the original return, and if there is an amount entered on line 29, enter on line 30 the amount of any penalty and/or interest now due.
11. Add lines 29 and 30 and enter the total on line 31.
12. Enter on line 32 the amount of any payment being made with the amended return. If the amended return is being filed after the due date of the original return, include any additional penalty and interest in your payment.
13. If any exemptions/deductions are claimed in column b on lines 1 through 18, complete the reverse side of the amended return. The amount and type of exemptions/deductions claimed must be individually listed even if reported correctly on the original return filed.
14. Enter the total of all exemptions/deductions reported on the reverse side of the amended return on line 33.

MAILING ADDRESSES:

OAHU DISTRICT OFFICE
P.O. BOX 1425
HONOLULU, HI 96806-1425

HAWAII DISTRICT OFFICE
P.O. BOX 937
HILO, HI 96721-0937

MAUI DISTRICT OFFICE
P.O. BOX 1427
WAILUKU, HI 96793-6427

KAUAI DISTRICT OFFICE
P.O. BOX 1687
LIHUE, HI 96766-5687